

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.1

Excise Appeal No. 12961 of 2018

(Arising out of OIA No. VAD-EXCUS-002-APP-191-2018-19 dated 30.07.2018 passed by Commissioner (Appeals)-Vadodara)

Prafful Overseas Pvt. Ltd.
Plot No.9c, Gidc, Panoli,
Ankleshwar, Bharuch, Gujarat

...Appellant

VERSUS

C.C.E. & S.T. – Vadodara-II
1st Floor, Room No.101,
New Central Bulding,
Vadodara, Gujarat-390023

...Respondent

APPEARANCE:

On merits for the Appellant

Mrs. Sunita Menon, Superintendent (AR) appeared for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

FINAL ORDER NO. 11410 /2025

DATE OF HEARING: 08.12.2025

DATE OF DECISION:08.12.2025

SOMESH ARORA

Both sides agree that the issue involved of refund of Education cess and secondary higher education cess paid as a part of customs duty has already been decided against the appellant company vide Final Order No. 10536-10538/2022 dated 20.05.2022 in the matter of Prafful Overseas Pvt Ltd. vs CCE&ST-Vadodara-II as also by Final Order No. A/12007/2023 dated 12.09.2023. as the issue has already been decided on merits against the appellants and the appellant's advocate has specifically prayed to decide the issue by pointing out decided issue against him, appeal is therefore, liable to be dismissed. Same is therefore, dismissed by following the order in their own case. Appeal is dismissed.

(Dictated & Pronounced in the open court)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**